

Internal Revenue Service
Director, EP Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Date: August 21, 2003

SPORTS SHINKO CO LTD
99-994 IWAENA ST STE C
AIEA, HI 96701

Department of the Treasury
Toll Free Number: 1-877-829-5500

Plan Number: 001
Plan Name: SPORTS SHINKO 401K RETIREMENT
PLAN
Employer Identification Number: [REDACTED]
Document Locator Number: 17007-232-00701-3
User Fee Paid: \$225.00

REDACTED

IMPORTANT RECORD - DO NOT DISCARD

Acknowledgement of Your Request

We received your application for a determination, notification, or advisory letter concerning the qualification of your plan and have assigned it the document locator number listed above. You should refer to this number in any communications with us concerning your application.

What Happens Next?

After data entry for your application is completed at the Processing Center in Covington, Kentucky, the application is sent to our Cincinnati office for review by one of our Employee Plans Specialists. Applications are processed in the order they are received.

Some applications are approved based on the information submitted. If this is the case, you will receive your favorable determination letter without further contact from us.

If additional information is required, or if other changes or plan amendments are needed, an Employee Plans Specialist will fax, telephone, or write you. The specialist may be from the Cincinnati office or from another office. You may typically expect to receive a determination letter after additional information and/or amendments are submitted. If we decide your plan is not qualified, we will discuss our findings with you. Furthermore, if an agreement can't be reached, we will provide you with a complete explanation of your appeal rights.

How Soon Will We Contact You?

You may normally expect to hear from us within 145 days. In any event, by law we may not issue a determination letter until at least 60 days after receipt of your application. This allows interested parties a period of time to submit comments to the Internal Revenue Service.

If you have any questions about your application, you may call our toll free number at 1-877-829-5500 Monday through Friday between the hours of 8:00 a.m. and 6:30 p.m. [Eastern] Time. Please have your document locator number at hand so we may identify your application more quickly. If you prefer to write, please include a copy of this notice with your correspondence.

You can also visit the Employee Plans Corner of the Internal Revenue Service Internet Web Site at www.irs.gov/businfo/ep/index.html. Questions and answers of general interest are featured at this web site location.

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Notice 3336(04/2000)

EXHIBIT 6